

Item
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Property of
House Committee on
Ways and Means
front office

May 12

INDIVIDUAL INCOME TAX BURDEN TABLES

MAY 1951



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1951

83498

TABLE 1.—Comparison of individual income-tax liabilities under present law¹ with an increase of 1 percentage point in each surtax bracket with split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$42	5.0	5.3	\$2	0.3	5.0	0.3
\$1,000-----	80	84	8.0	8.4	4	.4	5.0	.4
\$1,500-----	180	189	12.0	12.6	9	.6	5.0	.7
\$2,000-----	280	294	14.0	14.7	14	.7	5.0	.8
\$3,000-----	488	512	16.3	17.1	24	.8	4.9	1.0
\$5,000-----	944	988	18.9	19.8	44	.9	4.7	1.1
\$8,000-----	1,780	1,854	22.3	23.2	74	.9	4.2	1.2
\$10,000-----	2,436	2,530	24.4	25.3	94	.9	3.9	1.2
\$15,000-----	4,448	4,592	29.7	30.6	144	1.0	3.2	1.4
\$20,000-----	6,942	7,136	34.7	35.7	194	1.0	2.8	1.5
\$25,000-----	9,796	10,040	39.2	40.2	244	1.0	2.5	1.6
\$50,000-----	26,388	26,882	52.8	53.8	494	1.0	1.9	2.1
\$100,000-----	66,798	67,792	66.8	67.8	994	1.0	1.5	3.0
\$500,000-----	429,274	434,268	85.9	86.9	4,994	1.0	1.2	7.1
\$1,000,000-----	² 870,000	894,268	87.0	89.4	24,268	2.4	2.8	18.7

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$63	4.0	4.2	\$3	0.2	5.0	0.2
\$2,000-----	160	168	8.0	8.4	8	.4	5.0	.4
\$3,000-----	360	378	12.0	12.6	18	.6	5.0	.7
\$5,000-----	760	798	15.2	16.0	38	.8	5.0	.9
\$8,000-----	1,416	1,484	17.7	18.6	68	.9	4.8	1.0
\$10,000-----	1,888	1,976	18.9	19.8	88	.9	4.7	1.1
\$15,000-----	3,260	3,398	21.7	22.7	138	.9	4.2	1.2
\$20,000-----	4,872	5,060	24.4	25.3	188	.9	3.9	1.2
\$25,000-----	6,724	6,962	26.9	27.8	238	1.0	3.5	1.3
\$50,000-----	19,592	20,080	39.2	40.2	488	1.0	2.5	1.6
\$100,000-----	52,776	53,764	52.8	53.8	988	1.0	1.9	2.1
\$500,000-----	403,548	408,536	80.7	81.7	4,988	1.0	1.2	5.2
\$1,000,000-----	858,548	868,536	85.9	86.9	9,988	1.0	1.2	7.1

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$126	4.0	4.2	\$6	0.2	5.0	0.2
\$5,000-----	520	546	10.4	10.9	26	.5	5.0	.6
\$8,000-----	1,152	1,208	14.4	15.1	56	.7	4.9	.8
\$10,000-----	1,592	1,668	15.9	16.7	76	.8	4.8	.9
\$15,000-----	2,900	3,026	19.3	20.2	126	.8	4.3	1.0
\$20,000-----	4,464	4,640	22.3	23.2	176	.9	3.9	1.1
\$25,000-----	6,268	6,494	25.1	26.0	226	.9	3.6	1.2
\$50,000-----	18,884	19,360	37.8	38.7	476	1.0	2.5	1.5
\$100,000-----	51,912	52,888	51.9	52.9	976	1.0	1.9	2.0
\$500,000-----	402,456	407,432	80.5	81.5	4,976	1.0	1.2	5.1
\$1,000,000-----	857,456	867,432	85.7	86.7	9,976	1.0	1.2	7.0

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 2.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 2 percentage points in each surtax bracket with split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$44	5. 0	5. 5	\$4	0. 5	10. 0	0. 5
\$1,000-----	80	88	8. 0	8. 8	8	. 8	10. 0	. 9
\$1,500-----	180	198	12. 0	13. 2	18	1. 2	10. 0	1. 4
\$2,000-----	280	308	14. 0	15. 4	28	1. 4	10. 0	1. 6
\$3,000-----	488	536	16. 3	17. 9	48	1. 6	9. 8	1. 9
\$5,000-----	944	1, 032	18. 9	20. 6	88	1. 8	9. 3	2. 2
\$8,000-----	1, 780	1, 928	22. 3	24. 1	148	1. 9	8. 3	2. 4
\$10,000-----	2, 436	2, 624	24. 4	26. 2	188	1. 9	7. 7	2. 5
\$15,000-----	4, 448	4, 736	29. 7	31. 6	288	1. 9	6. 5	2. 7
\$20,000-----	6, 942	7, 330	34. 7	36. 7	388	1. 9	5. 6	3. 0
\$25,000-----	9, 796	10, 284	39. 2	41. 1	488	2. 0	5. 0	3. 2
\$50,000-----	26, 388	27, 376	52. 8	54. 8	988	2. 0	3. 7	4. 2
\$100,000-----	66, 798	68, 786	66. 8	68. 8	1, 988	2. 0	3. 0	6. 0
\$500,000-----	429, 274	439, 262	85. 9	87. 9	9, 988	2. 0	2. 3	14. 1
\$1,000,000-----	² 870, 000	³ 900, 000	87. 0	90. 0	30, 000	3. 0	3. 4	23. 1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$66	4. 0	4. 4	\$6	0. 4	10. 0	0. 4
\$2,000-----	160	176	8. 0	8. 8	16	. 8	10. 0	. 9
\$3,000-----	360	396	12. 0	13. 2	36	1. 2	10. 0	1. 4
\$5,000-----	760	836	15. 2	16. 7	76	1. 5	10. 0	1. 8
\$8,000-----	1, 416	1, 552	17. 7	19. 4	136	1. 7	9. 6	2. 1
\$10,000-----	1, 888	2, 064	18. 9	20. 6	176	1. 8	9. 3	2. 2
\$15,000-----	3, 260	3, 536	21. 7	23. 6	276	1. 8	8. 5	2. 4
\$20,000-----	4, 872	5, 248	24. 4	26. 2	376	1. 9	7. 7	2. 5
\$25,000-----	6, 724	7, 200	26. 9	28. 8	476	1. 9	7. 1	2. 6
\$50,000-----	19, 592	20, 568	39. 2	41. 1	976	2. 0	5. 0	3. 2
\$100,000-----	52, 776	54, 752	52. 8	54. 8	1, 976	2. 0	3. 7	4. 2
\$500,000-----	403, 548	413, 524	80. 7	82. 7	9, 976	2. 0	2. 5	10. 3
\$1,000,000-----	858, 548	878, 524	85. 9	87. 9	19, 976	2. 0	2. 3	14. 1

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$132	4. 0	4. 4	\$12	0. 4	10. 0	0. 4
\$5,000-----	520	572	10. 4	11. 4	52	1. 0	10. 0	1. 2
\$8,000-----	1, 152	1, 264	14. 4	15. 8	112	1. 4	9. 7	1. 6
\$10,000-----	1, 592	1, 744	15. 9	17. 4	152	1. 5	9. 5	1. 8
\$15,000-----	2, 900	3, 152	19. 3	21. 0	252	1. 7	8. 7	2. 1
\$20,000-----	4, 464	4, 816	22. 3	24. 1	352	1. 8	7. 9	2. 3
\$25,000-----	6, 268	6, 720	25. 1	26. 9	452	1. 8	7. 2	2. 4
\$50,000-----	18, 884	19, 836	37. 8	39. 7	952	1. 9	5. 0	3. 1
\$100,000-----	51, 912	53, 864	51. 9	53. 9	1, 952	2. 0	3. 8	4. 1
\$500,000-----	402, 456	412, 408	80. 5	82. 5	9, 952	2. 0	2. 5	10. 2
\$1,000,000-----	857, 456	877, 408	85. 7	87. 7	19, 952	2. 0	2. 3	14. 0

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.
³ Taking into account maximum effective rate limitation of 90 percent.

TABLE 3.—Comparison of individual income-tax liabilities under present law¹ with an increase of 3 percentage points in each surtax bracket with split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$46	5.0	5.8	\$6	0.8	15.0	0.8
\$1,000-----	80	92	8.0	9.2	12	1.2	15.0	1.3
\$1,500-----	180	207	12.0	13.8	27	1.8	15.0	2.0
\$2,000-----	280	322	14.0	16.1	42	2.1	15.0	2.4
\$3,000-----	488	560	16.3	18.7	72	2.4	14.8	2.9
\$5,000-----	944	1,076	18.9	21.5	132	2.6	14.0	3.3
\$8,000-----	1,780	2,002	22.3	25.0	222	2.8	12.5	3.6
\$10,000-----	2,436	2,718	24.4	27.2	282	2.8	11.6	3.7
\$15,000-----	4,448	4,880	29.7	32.5	432	2.9	9.7	4.1
\$20,000-----	6,942	7,524	34.7	37.6	582	2.9	8.4	4.5
\$25,000-----	9,796	10,528	39.2	42.1	732	2.9	7.5	4.8
\$50,000-----	26,388	27,870	52.8	55.7	1,482	3.0	5.6	6.3
\$100,000-----	66,798	69,780	66.8	69.8	2,982	3.0	4.5	9.0
\$500,000-----	429,274	444,256	85.9	88.9	14,982	3.0	3.5	21.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$69	4.0	4.6	\$9	0.6	15.0	0.6
\$2,000-----	160	184	8.0	9.2	24	1.2	15.0	1.3
\$3,000-----	360	414	12.0	13.8	54	1.8	15.0	2.0
\$5,000-----	760	874	15.2	17.5	114	2.3	15.0	2.7
\$8,000-----	1,416	1,620	17.7	20.3	204	2.6	14.4	3.1
\$10,000-----	1,888	2,152	18.9	21.5	264	2.6	14.0	3.3
\$15,000-----	3,260	3,674	21.7	24.5	414	2.8	12.7	3.5
\$20,000-----	4,872	5,436	24.4	27.2	564	2.8	11.6	3.7
\$25,000-----	6,724	7,438	26.9	29.8	714	2.9	10.6	3.9
\$50,000-----	19,592	21,056	39.2	42.1	1,464	2.9	7.5	4.8
\$100,000-----	52,776	55,740	52.8	55.7	2,964	3.0	5.6	6.3
\$500,000-----	403,548	418,512	80.7	83.7	14,964	3.0	3.7	15.5
\$1,000,000-----	858,548	888,512	85.9	88.9	29,964	3.0	3.5	21.2

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$138	4.0	4.6	\$18	0.6	15.0	0.6
\$5,000-----	520	598	10.4	12.0	78	1.6	15.0	1.7
\$8,000-----	1,152	1,320	14.4	16.5	168	2.1	14.6	2.5
\$10,000-----	1,592	1,820	15.9	18.2	228	2.3	14.3	2.7
\$15,000-----	2,900	3,278	19.3	21.9	378	2.5	13.0	3.1
\$20,000-----	4,464	4,992	22.3	25.0	528	2.6	11.8	3.4
\$25,000-----	6,268	6,946	25.1	27.8	678	2.7	10.8	3.6
\$50,000-----	18,884	20,312	37.8	40.6	1,428	2.9	7.6	4.6
\$100,000-----	51,912	54,840	51.9	54.8	2,928	2.9	5.6	6.1
\$500,000-----	402,456	417,384	80.5	83.5	14,928	3.0	3.7	15.3
\$1,000,000-----	857,456	887,384	85.7	88.7	29,928	3.0	3.5	21.0

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.³ Taking into account maximum effective rate limitation of 90 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 4.—Comparison of individual income-tax liabilities under present law¹ with an increase of 4 percentage points in each surtax bracket with split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$48	5.0	6.0	\$8	1.0	20.0	1.1
\$1,000-----	80	96	8.0	9.6	16	1.6	20.0	1.7
\$1,500-----	180	216	12.0	14.4	36	2.4	20.0	2.7
\$2,000-----	280	336	14.0	16.8	56	2.8	20.0	3.3
\$3,000-----	488	584	16.3	19.5	96	3.2	19.7	3.8
\$5,000-----	944	1,120	18.9	22.4	176	3.5	18.6	4.3
\$8,000-----	1,780	2,076	22.3	26.0	296	3.7	16.6	4.8
\$10,000-----	2,436	2,812	24.4	28.1	376	3.8	15.4	5.0
\$15,000-----	4,448	5,024	29.7	33.5	576	3.8	12.9	5.5
\$20,000-----	6,942	7,718	34.7	38.6	776	3.9	11.2	5.9
\$25,000-----	9,796	10,772	39.2	43.1	976	3.9	10.0	6.4
\$50,000-----	26,388	28,364	52.8	56.7	1,976	4.0	7.5	8.4
\$100,000-----	66,798	70,774	66.8	70.8	3,976	4.0	6.0	12.0
\$500,000-----	429,274	449,250	85.9	89.9	19,976	4.0	4.7	28.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$72	4.0	4.8	\$12	0.8	20.0	0.8
\$2,000-----	160	192	8.0	9.6	32	1.6	20.0	1.7
\$3,000-----	360	432	12.0	14.4	72	2.4	20.0	2.7
\$5,000-----	760	912	15.2	18.2	152	3.0	20.0	3.6
\$8,000-----	1,416	1,688	17.7	21.1	272	3.4	19.2	4.1
\$10,000-----	1,888	2,240	18.9	22.4	352	3.5	18.6	4.3
\$15,000-----	3,260	3,812	21.7	25.4	552	3.7	16.9	4.7
\$20,000-----	4,872	5,624	24.4	28.1	752	3.8	15.4	5.0
\$25,000-----	6,724	7,676	26.9	30.7	952	3.8	14.2	5.2
\$50,000-----	19,592	21,544	39.2	43.1	1,952	3.9	10.0	6.4
\$100,000-----	52,776	56,728	52.8	56.7	3,952	4.0	7.5	8.4
\$500,000-----	403,548	423,500	80.7	84.7	19,952	4.0	4.9	20.7
\$1,000,000-----	858,548	898,500	85.9	89.9	39,952	4.0	4.7	28.2

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$144	4.0	4.8	\$24	0.8	20.0	0.8
\$5,000-----	520	624	10.4	12.5	104	2.1	20.0	2.3
\$8,000-----	1,152	1,376	14.4	17.2	224	2.8	19.4	3.3
\$10,000-----	1,592	1,896	15.9	19.0	304	3.0	19.1	3.6
\$15,000-----	2,900	3,404	19.3	22.7	504	3.4	17.4	4.2
\$20,000-----	4,464	5,168	22.3	25.8	704	3.5	15.8	4.5
\$25,000-----	6,268	7,172	25.1	28.7	904	3.6	14.4	4.8
\$50,000-----	18,884	20,788	37.8	41.6	1,904	3.8	10.1	6.1
\$100,000-----	51,912	55,816	51.9	55.8	3,904	3.9	7.5	8.1
\$500,000-----	402,456	422,360	80.5	84.5	19,904	4.0	4.9	20.4
\$1,000,000-----	857,456	897,360	85.7	89.7	39,904	4.0	4.7	28.0

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.³ Taking into account maximum effective rate limitation of 90 percent.

TABLE 5.—Comparison of individual income-tax liabilities under present law¹ with an increase of 1 percentage point in each surtax bracket without split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$42	5.0	5.3	\$2	0.3	5.0	0.3
\$1,000-----	80	84	8.0	8.4	4	.4	5.0	.4
\$1,500-----	180	189	12.0	12.6	9	.6	5.0	.7
\$2,000-----	280	294	14.0	14.7	14	.7	5.0	.8
\$3,000-----	488	512	16.3	17.1	24	.8	4.9	1.0
\$5,000-----	944	988	18.9	19.8	44	.9	4.7	1.1
\$8,000-----	1,780	1,854	22.3	23.2	74	.9	4.2	1.2
\$10,000-----	2,436	2,530	24.4	25.3	94	.9	3.9	1.2
\$15,000-----	4,448	4,592	29.7	30.6	144	1.0	3.2	1.4
\$20,000-----	6,942	7,136	34.7	35.7	194	1.0	2.8	1.5
\$25,000-----	9,796	10,040	39.2	40.2	244	1.0	2.5	1.6
\$50,000-----	26,388	26,882	52.8	53.8	494	1.0	1.9	2.1
\$100,000-----	66,798	67,792	66.8	67.8	994	1.0	1.5	3.0
\$500,000-----	429,274	434,268	85.9	86.9	4,994	1.0	1.2	7.1
\$1,000,000-----	² 870,000	894,268	87.0	89.4	24,268	2.4	2.8	18.7

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$63	4.0	4.2	\$3	0.2	5.0	0.2
\$2,000-----	160	168	8.0	8.4	8	.4	5.0	.4
\$3,000-----	360	378	12.0	12.6	18	.6	5.0	.7
\$5,000-----	760	834	15.2	16.7	74	1.5	9.7	1.7
\$8,000-----	1,416	1,668	17.7	20.9	252	3.2	17.8	3.8
\$10,000-----	1,888	2,320	18.9	23.2	432	4.3	22.9	5.3
\$15,000-----	3,260	4,312	21.7	28.7	1,052	7.0	32.3	9.0
\$20,000-----	4,872	6,812	24.4	34.1	1,940	9.7	39.8	12.8
\$25,000-----	6,724	9,680	26.9	38.7	2,956	11.8	44.0	16.2
\$50,000-----	19,592	26,444	39.2	52.9	6,852	13.7	35.0	22.5
\$100,000-----	52,776	67,264	52.8	67.3	14,488	14.5	27.5	30.7
\$500,000-----	403,548	433,716	80.7	86.7	30,168	6.0	7.5	31.3
\$1,000,000-----	858,548	893,716	85.9	89.4	35,168	3.5	4.1	24.9

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$126	4.0	4.2	\$6	0.2	5.0	0.2
\$5,000-----	520	558	10.4	11.2	38	.8	7.3	.8
\$8,000-----	1,152	1,312	14.4	16.4	160	2.0	13.9	2.3
\$10,000-----	1,592	1,916	15.9	19.2	324	3.3	20.4	3.9
\$15,000-----	2,900	3,784	19.3	25.2	884	5.9	30.5	7.3
\$20,000-----	4,464	6,176	22.3	30.9	1,712	8.6	38.4	11.0
\$25,000-----	6,268	8,960	25.1	35.8	2,692	10.7	42.9	14.4
\$50,000-----	18,884	25,568	37.8	51.1	6,684	13.3	35.4	21.5
\$100,000-----	51,912	66,208	51.9	66.2	14,296	14.3	27.5	29.7
\$500,000-----	402,456	432,612	80.5	86.5	30,156	6.0	7.5	30.9
\$1,000,000-----	857,456	892,612	85.7	89.3	35,156	3.6	4.1	24.7

¹ Revenue Act of 1950 rates applicable to 1951 increases.² Taking into account maximum effective rate limitation of 87 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 6.—Comparison of individual income-tax liabilities under present law¹ with an increase of 2 percentage points in each surtax bracket without split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$44	5.0	5.5	\$4	0.5	10.0	0.5
\$1,000-----	80	88	8.0	8.8	8	.8	10.0	.9
\$1,500-----	180	198	12.0	13.2	18	1.2	10.0	1.4
\$2,000-----	280	308	14.0	15.4	28	1.4	10.0	1.6
\$3,000-----	488	536	16.3	17.9	48	1.6	9.8	1.9
\$5,000-----	944	1,032	18.9	20.6	88	1.8	9.3	2.2
\$8,000-----	1,780	1,928	22.3	24.1	148	1.9	8.3	2.4
\$10,000-----	2,436	2,624	24.4	26.2	188	1.9	7.7	2.5
\$15,000-----	4,448	4,736	29.7	31.6	288	1.9	6.5	2.7
\$20,000-----	6,942	7,330	34.7	36.7	388	1.9	5.6	3.0
\$25,000-----	9,796	10,284	39.2	41.1	488	2.0	5.0	3.2
\$50,000-----	26,388	27,376	52.8	54.8	988	2.0	3.7	4.2
\$100,000-----	66,798	68,786	66.8	68.8	1,988	2.0	3.0	6.0
\$500,000-----	429,274	439,262	85.9	87.9	9,988	2.0	2.3	14.1
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$66	4.0	4.4	\$6	0.4	10.0	0.4
\$2,000-----	160	176	8.0	8.8	16	.8	10.0	.9
\$3,000-----	360	396	12.0	13.2	36	1.2	10.0	1.4
\$5,000-----	760	872	15.2	17.4	112	2.2	14.7	2.6
\$8,000-----	1,416	1,736	17.7	21.7	320	4.0	22.6	4.9
\$10,000-----	1,888	2,408	18.9	24.1	520	5.2	27.5	6.4
\$15,000-----	3,260	4,450	21.7	29.7	1,190	8.0	36.5	10.1
\$20,000-----	4,872	7,000	24.4	35.0	2,128	10.6	43.7	14.1
\$25,000-----	6,724	9,918	26.9	39.7	3,194	12.8	47.5	17.5
\$50,000-----	19,592	26,932	39.2	53.9	7,340	14.7	37.5	24.1
\$100,000-----	52,776	68,252	52.8	68.3	15,476	15.5	29.3	32.8
\$500,000-----	403,548	438,704	80.7	87.7	35,156	7.0	8.7	36.4
\$1,000,000-----	858,548	³ 900,000	85.9	90.0	41,452	4.1	4.8	29.3

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$132	4.0	4.4	\$12	0.4	10.0	0.4
\$5,000-----	520	584	10.4	11.7	64	1.3	12.3	1.4
\$8,000-----	1,152	1,368	14.4	17.1	216	2.7	18.8	3.2
\$10,000-----	1,592	1,992	15.9	19.9	400	4.0	25.1	4.8
\$15,000-----	2,900	3,910	19.3	26.1	1,010	6.8	34.8	8.3
\$20,000-----	4,464	6,352	22.3	31.8	1,888	9.5	42.3	12.2
\$25,000-----	6,268	9,186	25.1	36.7	2,918	11.6	46.6	15.6
\$50,000-----	18,884	26,044	37.8	52.1	7,160	14.3	37.9	23.0
\$100,000-----	51,912	67,184	51.9	67.2	15,272	15.3	29.4	31.8
\$500,000-----	402,456	437,588	80.5	87.5	35,132	7.0	8.7	36.0
\$1,000,000-----	857,456	³ 900,000	85.7	90.0	42,544	4.3	5.0	29.8

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.³ Taking into account maximum effective rate limitation of 90 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

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TABLE 7.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 3 percentage points in each surtax bracket without split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$46	5.0	5.8	\$6	0.8	15.0	0.8
\$1,000-----	80	92	8.0	9.2	12	1.2	15.0	1.3
\$1,500-----	180	207	12.0	13.8	27	1.8	15.0	2.0
\$2,000-----	280	322	14.0	16.1	42	2.1	15.0	2.4
\$3,000-----	488	560	16.3	18.7	72	2.4	14.8	2.9
\$5,000-----	944	1,076	18.9	21.5	132	2.6	14.0	3.3
\$8,000-----	1,780	2,002	22.3	25.0	222	2.8	12.5	3.6
\$10,000-----	2,436	2,718	24.4	27.2	282	2.8	11.6	3.7
\$15,000-----	4,448	4,880	29.7	32.5	432	2.9	9.7	4.1
\$20,000-----	6,942	7,524	34.7	37.6	582	2.9	8.4	4.5
\$25,000-----	9,796	10,528	39.2	42.1	732	2.9	7.5	4.8
\$50,000-----	26,388	27,870	52.8	55.7	1,482	3.0	5.6	6.3
\$100,000-----	66,798	69,780	66.8	69.8	2,982	3.0	4.5	9.0
\$500,000-----	429,274	444,256	85.9	88.9	14,982	3.0	3.5	21.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$69	4.0	4.6	\$9	0.6	15.0	0.6
\$2,000-----	160	184	8.0	9.2	24	1.2	15.0	1.3
\$3,000-----	360	414	12.0	13.8	54	1.8	15.0	2.0
\$5,000-----	760	910	15.2	18.2	150	3.0	19.7	3.5
\$8,000-----	1,416	1,804	17.7	22.6	388	4.9	27.4	5.9
\$10,000-----	1,888	2,496	18.9	25.0	608	6.1	32.2	7.5
\$15,000-----	3,260	4,588	21.7	30.6	1,328	8.9	40.7	11.3
\$20,000-----	4,872	7,188	24.4	35.9	2,316	11.5	47.5	15.3
\$25,000-----	6,724	10,156	26.9	40.6	3,432	13.7	51.0	18.7
\$50,000-----	19,592	27,420	39.2	54.8	7,828	15.6	40.0	25.7
\$100,000-----	52,776	69,240	52.8	69.2	16,464	16.4	31.2	34.9
\$500,000-----	403,548	443,692	80.7	88.7	40,144	8.0	9.9	41.6
\$1,000,000-----	858,548	³ 900,000	85.9	90.0	41,452	4.1	4.8	29.3

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$138	4.0	4.6	\$18	0.6	15.0	0.6
\$5,000-----	520	610	10.4	12.2	90	1.8	17.3	2.0
\$8,000-----	1,152	1,424	14.4	17.8	272	3.4	23.6	4.0
\$10,000-----	1,592	2,068	15.9	20.7	476	4.8	29.9	5.7
\$15,000-----	2,900	4,036	19.3	26.9	1,136	7.6	39.2	9.4
\$20,000-----	4,464	6,528	22.3	32.6	2,064	10.3	46.2	13.3
\$25,000-----	6,268	9,412	25.1	37.6	3,144	12.5	50.2	16.8
\$50,000-----	18,884	26,520	37.8	53.0	7,636	15.2	40.4	24.5
\$100,000-----	51,912	68,160	51.9	68.2	16,248	16.3	31.3	33.8
\$500,000-----	402,456	442,564	80.5	88.5	40,108	8.0	10.0	41.1
\$1,000,000-----	857,456	³ 900,000	85.7	90.0	42,544	4.3	5.0	29.8

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.³ Taking into account maximum effective rate limitation of 90 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 8.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 4 percentage points in each surtax bracket without split income

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$48	5. 0	6. 0	\$8	1. 0	20. 0	1. 1
\$1,000-----	80	96	8. 0	9. 6	16	1. 6	20. 0	1. 7
\$1,500-----	180	216	12. 0	14. 4	36	2. 4	20. 0	2. 7
\$2,000-----	280	336	14. 0	16. 8	56	2. 8	20. 0	3. 3
\$3,000-----	488	584	16. 3	19. 5	96	3. 2	19. 7	3. 8
\$5,000-----	944	1, 120	18. 9	22. 4	176	3. 5	18. 6	4. 3
\$8,000-----	1, 780	2, 076	22. 3	26. 0	296	3. 7	16. 6	4. 8
\$10,000-----	2, 436	2, 812	24. 4	28. 1	376	3. 8	15. 4	5. 0
\$15,000-----	4, 448	5, 024	29. 7	33. 5	576	3. 8	12. 9	5. 5
\$20,000-----	6, 942	7, 718	34. 7	38. 6	776	3. 9	11. 2	5. 9
\$25,000-----	9, 796	10, 772	39. 2	43. 1	976	3. 9	10. 0	6. 4
\$50,000-----	26, 388	28, 364	52. 8	56. 7	1, 976	4. 0	7. 5	8. 4
\$100,000-----	66, 798	70, 774	66. 8	70. 8	3, 976	4. 0	6. 0	12. 0
\$500,000-----	429, 274	449, 250	85. 9	89. 9	19, 976	4. 0	4. 7	28. 2
\$1,000,000-----	² 870, 000	³ 900, 000	87. 0	90. 0	30, 000	3. 0	3. 4	23. 1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$72	4. 0	4. 8	\$12	0. 8	20. 0	0. 8
\$2,000-----	160	192	8. 0	9. 6	32	1. 6	20. 0	1. 7
\$3,000-----	360	432	12. 0	14. 4	72	2. 4	20. 0	2. 7
\$5,000-----	760	948	15. 2	19. 0	188	3. 8	24. 7	4. 4
\$8,000-----	1, 416	1, 872	17. 7	23. 4	456	5. 7	32. 2	6. 9
\$10,000-----	1, 888	2, 584	18. 9	25. 8	696	6. 9	36. 9	8. 6
\$15,000-----	3, 260	4, 726	21. 7	31. 5	1, 466	9. 8	45. 0	12. 5
\$20,000-----	4, 872	7, 376	24. 4	36. 9	2, 504	12. 5	51. 4	16. 6
\$25,000-----	6, 724	10, 394	26. 9	41. 6	3, 670	14. 7	54. 6	20. 1
\$50,000-----	19, 592	27, 908	39. 2	55. 8	8, 316	16. 6	42. 4	27. 3
\$100,000-----	52, 776	70, 228	52. 3	70. 2	17, 452	17. 4	33. 1	37. 0
\$500,000-----	403, 548	448, 680	80. 7	89. 7	45, 132	9. 0	11. 2	46. 8
\$1,000,000-----	858, 548	³ 900, 000	85. 9	90. 0	41, 452	4. 1	4. 8	29. 3

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$144	4. 0	4. 8	\$24	0. 8	20. 0	0. 8
\$5,000-----	520	636	10. 4	12. 7	116	2. 3	22. 3	2. 6
\$8,000-----	1, 152	1, 480	14. 4	18. 5	328	4. 1	28. 5	4. 8
\$10,000-----	1, 592	2, 144	15. 9	21. 4	552	5. 5	34. 7	6. 6
\$15,000-----	2, 900	4, 162	19. 3	27. 7	1, 262	8. 4	43. 5	10. 4
\$20,000-----	4, 464	6, 704	22. 3	33. 5	2, 240	11. 2	50. 2	14. 4
\$25,000-----	6, 268	9, 638	25. 1	38. 6	3, 370	13. 5	53. 8	18. 0
\$50,000-----	18, 884	26, 996	37. 8	54. 0	8, 112	16. 2	43. 0	26. 1
\$100,000-----	51, 912	69, 136	51. 9	69. 1	17, 224	17. 2	33. 2	35. 8
\$500,000-----	402, 456	447, 540	80. 5	89. 5	45, 084	9. 0	11. 2	46. 2
\$1,000,000-----	857, 456	³ 900, 000	85. 7	90. 0	42, 544	4. 3	5. 0	29. 8

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.
³ Taking into account maximum effective rate limitation of 90 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

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TABLE 9.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 1 percentage point in each surtax bracket and an offset of approximately 25 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800.....	\$40	\$42	5.0	5.3	\$2	0.3	5.0	0.3
\$1,000.....	80	84	8.0	8.4	4	.4	5.0	.4
\$1,500.....	180	189	12.0	12.6	9	.6	5.0	.7
\$2,000.....	280	294	14.0	14.7	14	.7	5.0	.8
\$3,000.....	488	512	16.3	17.1	24	.8	4.9	1.0
\$5,000.....	944	988	18.9	19.8	44	.9	4.7	1.1
\$8,000.....	1,780	1,854	22.3	23.2	74	.9	4.2	1.2
\$10,000.....	2,436	2,530	24.4	25.3	94	.9	3.9	1.2
\$15,000.....	4,448	4,592	29.7	30.6	144	1.0	3.2	1.4
\$20,000.....	6,942	7,136	34.7	35.7	194	1.0	2.8	1.5
\$25,000.....	9,796	10,040	39.2	40.2	244	1.0	2.5	1.6
\$50,000.....	26,388	26,882	52.8	53.8	494	1.0	1.9	2.1
\$100,000.....	66,798	67,792	66.8	67.8	994	1.0	1.5	3.0
\$500,000.....	429,274	434,268	85.9	86.9	4,994	1.0	1.2	7.1
\$1,000,000.....	² 870,000	894,268	87.0	89.4	24,268	2.4	2.8	18.7

MARRIED PERSON—NO DEPENDENTS

\$1,500.....	\$60	\$63	4.0	4.2	\$3	0.2	5.0	0.2
\$2,000.....	160	168	8.0	8.4	8	.4	5.0	.4
\$3,000.....	360	378	12.0	12.6	18	.6	5.0	.7
\$5,000.....	760	816	15.2	16.3	56	1.1	7.4	1.3
\$8,000.....	1,416	1,540	17.7	19.3	124	1.6	8.8	1.9
\$10,000.....	1,888	2,072	18.9	20.7	184	1.8	9.7	2.3
\$15,000.....	3,260	3,632	21.7	24.2	372	2.5	11.4	3.2
\$20,000.....	4,872	5,500	24.4	27.5	628	3.1	12.9	4.2
\$25,000.....	6,724	7,668	26.9	30.7	944	3.8	14.0	5.2
\$50,000.....	19,592	21,664	39.2	43.3	2,072	4.1	10.6	6.8
\$100,000.....	52,776	57,108	52.8	57.1	4,332	4.3	8.2	9.2
\$500,000.....	403,548	413,928	80.7	82.8	10,380	2.1	2.6	10.8
\$1,000,000.....	858,548	868,928	85.9	86.9	10,380	1.0	1.2	7.3

MARRIED PERSON—2 DEPENDENTS

\$3,000.....	\$120	\$126	4.0	4.2	\$6	0.2	5.0	0.2
\$5,000.....	520	552	10.4	11.0	32	.6	6.2	.7
\$8,000.....	1,152	1,244	14.4	15.6	92	1.2	8.0	1.3
\$10,000.....	1,592	1,740	15.9	17.4	148	1.5	9.3	1.8
\$15,000.....	2,900	3,224	19.3	21.5	324	2.2	11.2	2.7
\$20,000.....	4,464	5,024	22.3	25.1	560	2.8	12.5	3.6
\$25,000.....	6,268	7,116	25.1	28.5	848	3.4	13.5	4.5
\$50,000.....	18,884	20,908	37.8	41.8	2,024	4.0	10.7	6.5
\$100,000.....	51,912	56,196	51.9	56.2	4,284	4.3	8.3	8.9
\$500,000.....	402,456	412,836	80.5	82.6	10,380	2.1	2.6	10.6
\$1,000,000.....	857,456	867,836	85.7	86.8	10,380	1.1	1.2	7.3

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 10.—Comparison of individual income-tax liabilities under present law¹ with an increase of 2 percentage points in each surtax bracket and an offset of approximately 25 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS								
Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$44	5. 0	5. 5	\$4	0. 5	10. 0	0. 5
\$1,000-----	80	88	8. 0	8. 8	8	. 8	10. 0	. 9
\$1,500-----	180	198	12. 0	13. 2	18	1. 2	10. 0	1. 4
\$2,000-----	280	308	14. 0	15. 4	28	1. 4	10. 0	1. 6
\$3,000-----	488	536	16. 3	17. 9	48	1. 6	9. 8	1. 9
\$5,000-----	944	1, 032	18. 9	20. 6	88	1. 8	9. 3	2. 2
\$8,000-----	1, 780	1, 928	22. 3	24. 1	148	1. 9	8. 3	2. 4
\$10,000-----	2, 436	2, 624	24. 4	26. 2	188	1. 9	7. 7	2. 5
\$15,000-----	4, 448	4, 736	29. 7	31. 6	288	1. 9	6. 5	2. 7
\$20,000-----	6, 942	7, 330	34. 7	36. 7	388	1. 9	5. 6	3. 0
\$25,000-----	9, 796	10, 284	39. 2	41. 1	488	2. 0	5. 0	3. 2
\$50,000-----	26, 388	27, 376	52. 8	54. 8	988	2. 0	3. 7	4. 2
\$100,000-----	66, 798	68, 786	66. 8	68. 8	1, 988	2. 0	3. 0	6. 0
\$500,000-----	429, 274	439, 262	85. 9	87. 9	9, 988	2. 0	2. 3	14. 1
\$1,000,000-----	² 870, 000	³ 900, 000	87. 0	90. 0	30, 000	3. 0	3. 4	23. 1

MARRIED PERSON—NO DEPENDENTS								
\$1,500-----	\$60	\$66	4. 0	4. 4	\$6	0. 4	10. 0	0. 4
\$2,000-----	160	176	8. 0	8. 8	16	. 8	10. 0	. 9
\$3,000-----	360	396	12. 0	13. 2	36	1. 2	10. 0	1. 4
\$5,000-----	760	854	15. 2	17. 1	94	1. 9	12. 4	2. 2
\$8,000-----	1, 416	1, 608	17. 7	20. 1	192	2. 4	13. 6	2. 9
\$10,000-----	1, 888	2, 160	18. 9	21. 6	272	2. 7	14. 4	3. 4
\$15,000-----	3, 260	3, 770	21. 7	25. 1	510	3. 4	15. 6	4. 3
\$20,000-----	4, 872	5, 688	24. 4	28. 4	816	4. 0	16. 7	5. 4
\$25,000-----	6, 724	7, 906	26. 9	31. 6	1, 182	4. 7	17. 6	6. 5
\$50,000-----	19, 592	22, 152	39. 2	44. 3	2, 560	5. 1	13. 1	8. 4
\$100,000-----	52, 776	58, 096	52. 8	58. 1	5, 320	5. 3	10. 1	11. 3
\$500,000-----	403, 548	418, 916	80. 7	83. 8	15, 368	3. 1	3. 8	15. 9
\$1,000,000-----	858, 548	878, 916	85. 9	87. 9	20, 368	2. 0	2. 4	14. 4

MARRIED PERSON—2 DEPENDENTS								
\$3,000-----	\$120	\$132	4. 0	4. 4	\$12	0. 4	10. 0	0. 4
\$5,000-----	520	578	10. 4	11. 6	58	1. 2	11. 2	1. 3
\$8,000-----	1, 152	1, 300	14. 4	16. 3	148	1. 9	12. 8	2. 2
\$10,000-----	1, 592	1, 816	15. 9	18. 2	224	2. 3	14. 1	2. 7
\$15,000-----	2, 900	3, 350	19. 3	22. 3	450	3. 0	15. 5	3. 7
\$20,000-----	4, 464	5, 200	22. 3	26. 0	736	3. 7	16. 5	4. 7
\$25,000-----	6, 268	7, 342	25. 1	29. 4	1, 074	4. 3	17. 1	5. 7
\$50,000-----	18, 884	21, 384	37. 8	42. 8	2, 500	5. 0	13. 2	8. 0
\$100,000-----	51, 912	57, 172	51. 9	57. 2	5, 260	5. 3	10. 1	10. 9
\$500,000-----	402, 456	417, 812	80. 5	83. 6	15, 356	3. 1	3. 8	15. 7
\$1,000,000-----	857, 456	877, 812	85. 7	87. 8	20, 356	2. 1	2. 4	14. 3

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.
³ Taking into account maximum effective rate limitation of 90 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

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TABLE 11.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 3 percentage points in each surtax bracket and an offset of approximately 25 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$46	5.0	5.8	\$6	0.8	15.0	0.8
\$1,000-----	80	92	8.0	9.2	12	1.2	15.0	1.3
\$1,500-----	180	207	12.0	13.8	27	1.8	15.0	2.0
\$2,000-----	280	322	14.0	16.1	42	2.1	15.0	2.4
\$3,000-----	488	560	16.3	18.7	72	2.4	14.8	2.9
\$5,000-----	944	1,076	18.9	21.5	132	2.6	14.0	3.3
\$8,000-----	1,780	2,002	22.3	25.0	222	2.8	12.5	3.6
\$10,000-----	2,436	2,718	24.4	27.2	282	2.8	11.6	3.7
\$15,000-----	4,448	4,880	29.7	32.5	432	2.9	9.7	4.1
\$20,000-----	6,942	7,524	34.7	37.6	582	2.9	8.4	4.5
\$25,000-----	9,796	10,528	39.2	42.1	732	2.9	7.5	4.8
\$50,000-----	26,388	27,870	52.8	55.7	1,482	3.0	5.6	6.3
\$100,000-----	66,798	69,780	66.8	69.8	2,982	3.0	4.5	9.0
\$500,000-----	429,274	444,256	85.9	88.9	14,982	3.0	3.5	21.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$69	4.0	4.6	\$9	0.6	15.0	0.6
\$2,000-----	160	184	8.0	9.2	24	1.2	15.0	1.3
\$3,000-----	360	414	12.0	13.8	54	1.8	15.0	2.0
\$5,000-----	760	892	15.2	17.8	132	2.6	17.4	3.1
\$8,000-----	1,416	1,676	17.7	21.0	260	3.3	18.4	3.9
\$10,000-----	1,888	2,248	18.9	22.5	360	3.6	19.1	4.4
\$15,000-----	3,260	3,908	21.7	26.1	648	4.4	19.9	5.5
\$20,000-----	4,872	5,876	24.4	29.4	1,004	5.0	20.6	6.6
\$25,000-----	6,724	8,144	26.9	32.6	1,420	5.7	21.1	7.8
\$50,000-----	19,592	22,640	39.2	45.3	3,048	6.1	15.6	10.0
\$100,000-----	52,776	59,084	52.8	59.1	6,308	6.3	12.0	13.4
\$500,000-----	403,548	423,904	80.7	84.8	20,356	4.1	5.0	21.1
\$1,000,000-----	858,548	888,904	85.9	88.9	30,356	3.0	3.5	21.5

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$138	4.0	4.6	\$18	0.6	15.0	0.6
\$5,000-----	520	604	10.4	12.1	84	1.7	16.2	1.9
\$8,000-----	1,152	1,356	14.4	17.0	204	2.6	17.7	3.0
\$10,000-----	1,592	1,892	15.9	18.9	300	3.0	18.8	3.6
\$15,000-----	2,900	3,476	19.3	23.2	576	3.9	19.9	4.8
\$20,000-----	4,464	5,376	22.3	26.9	912	4.6	20.4	5.9
\$25,000-----	6,268	7,568	25.1	30.3	1,300	5.2	20.7	6.9
\$50,000-----	18,884	21,860	37.8	43.7	2,976	5.9	15.8	9.6
\$100,000-----	51,912	58,148	51.9	58.1	6,236	6.2	12.0	13.0
\$500,000-----	402,456	422,788	80.5	84.6	20,332	4.1	5.1	20.8
\$1,000,000-----	857,456	887,788	85.7	88.8	30,332	3.1	3.5	21.3

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.³ Taking into account maximum effective rate limitation of 90 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 12.—Comparison of individual income-tax liabilities under present law¹ with an increase of 4 percentage points in each surtax bracket and an offset of approximately 25 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$48	5.0	6.0	\$8	1.0	20.0	1.1
\$1,000-----	80	96	8.0	9.6	16	1.6	20.0	1.7
\$1,500-----	180	216	12.0	14.4	36	2.4	20.0	2.7
\$2,000-----	280	336	14.0	16.8	56	2.8	20.0	3.3
\$3,000-----	488	584	16.3	19.5	96	3.2	19.7	3.8
\$5,000-----	944	1,120	18.9	22.4	176	3.5	18.6	4.3
\$8,000-----	1,780	2,076	22.3	26.0	296	3.7	16.6	4.8
\$10,000-----	2,436	2,812	24.4	28.1	376	3.8	15.4	5.0
\$15,000-----	4,448	5,024	29.7	33.5	576	3.8	12.9	5.5
\$20,000-----	6,942	7,718	34.7	38.6	776	3.9	11.2	5.9
\$25,000-----	9,796	10,772	39.2	43.1	976	3.9	10.0	6.4
\$50,000-----	26,388	28,364	52.8	56.7	1,976	4.0	7.5	8.4
\$100,000-----	66,798	70,774	66.8	70.8	3,976	4.0	6.0	12.0
\$500,000-----	429,274	449,250	85.9	89.9	19,976	4.0	4.7	28.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$72	4.0	4.8	\$12	0.8	20.0	0.8
\$2,000-----	160	192	8.0	9.6	32	1.6	20.0	1.7
\$3,000-----	360	432	12.0	14.4	72	2.4	20.0	2.7
\$5,000-----	760	930	15.2	18.6	170	3.4	22.4	4.0
\$8,000-----	1,416	1,744	17.7	21.8	328	4.1	23.2	5.0
\$10,000-----	1,888	2,336	18.9	23.4	448	4.5	23.7	5.5
\$15,000-----	3,260	4,046	21.7	27.0	786	5.3	24.1	6.7
\$20,000-----	4,872	6,064	24.4	30.3	1,192	5.9	24.5	7.9
\$25,000-----	6,724	8,382	26.9	33.5	1,658	6.6	24.7	9.1
\$50,000-----	19,592	23,128	39.2	46.3	3,536	7.1	18.0	11.6
\$100,000-----	52,776	60,072	52.8	60.1	7,296	7.3	13.8	15.4
\$500,000-----	403,548	428,892	80.7	85.8	25,344	5.1	6.3	26.3
\$1,000,000-----	858,548	898,892	85.9	89.9	40,344	4.0	4.7	28.5

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$144	4.0	4.8	\$24	0.8	20.0	0.8
\$5,000-----	520	630	10.4	12.6	110	2.2	21.2	2.5
\$8,000-----	1,152	1,412	14.4	17.7	260	3.3	22.6	3.8
\$10,000-----	1,592	1,968	15.9	19.7	376	3.8	23.6	4.5
\$15,000-----	2,900	3,602	19.3	24.0	702	4.7	24.2	5.8
\$20,000-----	4,464	5,552	22.3	27.8	1,088	5.5	24.4	7.0
\$25,000-----	6,268	7,794	25.1	31.2	1,526	6.1	24.3	8.1
\$50,000-----	18,884	22,336	37.8	44.7	3,452	6.9	18.3	11.1
\$100,000-----	51,912	59,124	51.9	59.1	7,212	7.2	13.9	15.0
\$500,000-----	402,456	427,764	80.5	85.6	25,308	5.1	6.3	25.9
\$1,000,000-----	857,456	897,764	85.7	89.8	40,308	4.1	4.7	28.3

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.
³ Taking into account maximum effective rate limitation of 90 percent.

TABLE 13.—Comparison of individual income-tax liabilities under present law¹ with an increase of 1 percentage point in each surtax bracket and an offset of approximately 50 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$42	5.0	5.3	\$2	0.3	5.0	0.3
\$1,000-----	80	84	8.0	8.4	4	.4	5.0	.4
\$1,500-----	180	189	12.0	12.6	9	.6	5.0	.7
\$2,000-----	280	294	14.0	14.7	14	.7	5.0	.8
\$3,000-----	488	512	16.3	17.1	24	.8	4.9	1.0
\$5,000-----	944	988	18.9	19.8	44	.9	4.7	1.1
\$8,000-----	1,780	1,854	22.3	23.2	74	.9	4.2	1.2
\$10,000-----	2,436	2,530	24.4	25.3	94	.9	3.9	1.2
\$15,000-----	4,448	4,592	29.7	30.6	144	1.0	3.2	1.4
\$20,000-----	6,942	7,136	34.7	35.7	194	1.0	2.8	1.5
\$25,000-----	9,796	10,040	39.2	40.2	244	1.0	2.5	1.6
\$50,000-----	26,388	26,882	52.8	53.8	494	1.0	1.9	2.1
\$100,000-----	66,798	67,792	66.8	67.8	994	1.0	1.5	3.0
\$500,000-----	429,274	434,268	85.9	86.9	4,994	1.0	1.2	7.1
\$1,000,000-----	² 870,000	894,268	87.0	89.4	24,268	2.4	2.8	18.7

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$63	4.0	4.2	\$3	0.2	5.0	0.2
\$2,000-----	160	168	8.0	8.4	8	.4	5.0	.4
\$3,000-----	360	378	12.0	12.6	18	.6	5.0	.7
\$5,000-----	760	816	15.2	16.3	56	1.1	7.4	1.3
\$8,000-----	1,416	1,576	17.7	19.7	160	2.0	11.3	2.4
\$10,000-----	1,888	2,148	18.9	21.5	260	2.6	13.8	3.2
\$15,000-----	3,260	3,864	21.7	25.8	604	4.1	18.5	5.1
\$20,000-----	4,872	5,940	24.4	29.7	1,068	5.3	21.9	7.1
\$25,000-----	6,724	8,358	26.9	33.4	1,634	6.5	24.3	8.9
\$50,000-----	19,592	23,268	39.2	46.5	3,676	7.3	18.8	12.1
\$100,000-----	52,776	60,500	52.8	60.5	7,724	7.7	14.6	16.4
\$500,000-----	403,548	419,868	80.7	84.0	16,320	3.3	4.0	16.9
\$1,000,000-----	858,548	874,868	85.9	87.5	16,320	1.6	1.9	11.5

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$126	4.0	4.2	\$6	0.2	5.0	0.2
\$5,000-----	520	552	10.4	11.0	32	.6	6.2	.7
\$8,000-----	1,152	1,260	14.4	15.8	108	1.4	9.4	1.6
\$10,000-----	1,592	1,792	15.9	17.9	200	2.0	12.6	2.4
\$15,000-----	2,900	3,408	19.3	22.7	508	3.4	17.5	4.2
\$20,000-----	4,464	5,408	22.3	27.0	944	4.7	21.1	6.1
\$25,000-----	6,268	7,746	25.1	31.0	1,478	5.9	23.6	7.9
\$50,000-----	18,884	22,476	37.8	45.0	3,592	7.2	19.0	11.5
\$100,000-----	51,912	59,540	51.9	59.5	7,628	7.6	14.7	15.9
\$500,000-----	402,456	418,776	80.5	83.8	16,320	3.3	4.1	16.7
\$1,000,000-----	857,456	873,776	85.7	87.4	16,320	1.7	1.9	11.4

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.

INDIVIDUAL INCOME TAX BURDEN TABLES

TABLE 14.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 2 percentage points in each surtax bracket and an offset of approximately 50 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS								
Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$44	5. 0	5. 5	\$4	0. 5	10. 0	0. 5
\$1,000-----	80	88	8. 0	8. 8	8	. 8	10. 0	. 9
\$1,500-----	180	198	12. 0	13. 2	18	1. 2	10. 0	1. 4
\$2,000-----	280	308	14. 0	15. 4	28	1. 4	10. 0	1. 6
\$3,000-----	488	536	16. 3	17. 9	48	1. 6	9. 8	1. 9
\$5,000-----	944	1, 032	18. 9	20. 6	88	1. 8	9. 3	2. 2
\$8,000-----	1, 780	1, 928	22. 3	24. 1	148	1. 9	8. 3	2. 4
\$10,000-----	2, 436	2, 624	24. 4	26. 2	188	1. 9	7. 7	2. 5
\$15,000-----	4, 448	4, 736	29. 7	31. 6	288	1. 9	6. 5	2. 7
\$20,000-----	6, 942	7, 330	34. 7	36. 7	388	1. 9	5. 6	3. 0
\$25,000-----	9, 796	10, 284	39. 2	41. 1	488	2. 0	5. 0	3. 2
\$50,000-----	26, 388	27, 376	52. 8	54. 8	988	2. 0	3. 7	4. 2
\$100,000-----	66, 798	68, 786	66. 8	68. 8	1, 988	2. 0	3. 0	6. 0
\$500,000-----	429, 274	439, 262	85. 9	87. 9	9, 988	2. 0	2. 3	14. 1
\$1,000,000-----	² 870, 000	³ 900, 000	87. 0	90. 0	30, 000	3. 0	3. 4	23. 1

MARRIED PERSON—NO DEPENDENTS								
\$1,500-----	\$60	\$66	4. 0	4. 4	\$6	0. 4	10. 0	0. 4
\$2,000-----	160	176	8. 0	8. 8	16	. 8	10. 0	. 9
\$3,000-----	360	396	12. 0	13. 2	36	1. 2	10. 0	1. 4
\$5,000-----	760	854	15. 2	17. 1	94	1. 9	12. 4	2. 2
\$8,000-----	1, 416	1, 644	17. 7	20. 6	228	2. 9	16. 1	3. 5
\$10,000-----	1, 888	2, 236	18. 9	22. 4	348	3. 5	18. 4	4. 3
\$15,000-----	3, 260	4, 002	21. 7	26. 7	742	5. 0	22. 8	6. 3
\$20,000-----	4, 872	6, 128	24. 4	30. 6	1, 256	6. 2	25. 8	8. 3
\$25,000-----	6, 724	8, 596	26. 9	34. 4	1, 872	7. 5	27. 8	10. 2
\$50,000-----	19, 592	23, 756	39. 2	47. 5	4, 164	8. 3	21. 3	13. 7
\$100,000-----	52, 776	61, 488	52. 8	61. 5	8, 712	8. 7	16. 5	18. 4
\$500,000-----	403, 548	424, 856	80. 7	85. 0	21, 308	4. 3	5. 3	22. 1
\$1,000,000-----	858, 548	884, 856	85. 9	88. 5	26, 308	2. 6	3. 1	18. 6

MARRIED PERSON—2 DEPENDENTS								
\$3,000-----	\$120	\$132	4. 0	4. 4	\$12	0. 4	10. 0	0. 4
\$5,000-----	520	578	10. 4	11. 6	58	1. 2	11. 2	1. 3
\$8,000-----	1, 152	1, 316	14. 4	16. 5	164	2. 1	14. 2	2. 4
\$10,000-----	1, 592	1, 868	15. 9	18. 7	276	2. 8	17. 3	3. 3
\$15,000-----	2, 900	3, 534	19. 3	23. 6	634	4. 3	21. 9	5. 2
\$20,000-----	4, 464	5, 584	22. 3	27. 9	1, 120	5. 6	25. 1	7. 2
\$25,000-----	6, 268	7, 972	25. 1	31. 9	1, 704	6. 8	27. 2	9. 1
\$50,000-----	18, 884	22, 952	37. 8	45. 9	4, 068	8. 1	21. 5	13. 1
\$100,000-----	51, 912	60, 516	51. 9	60. 5	8, 604	8. 6	16. 6	17. 9
\$500,000-----	402, 456	423, 752	80. 5	84. 8	21, 296	4. 3	5. 3	21. 8
\$1,000,000-----	857, 456	883, 752	85. 7	88. 4	26, 296	2. 7	3. 1	18. 4

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.
³ Taking into account maximum effective rate limitation of 90 percent.

TABLE 15.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 3 percentage points in each surtax bracket and an offset of approximately 50 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			<i>Percent</i>	<i>Percent</i>		<i>Percentage points</i>		
\$800-----	\$40	\$46	5.0	5.8	\$6	0.8	15.0	0.8
\$1,000-----	80	92	8.0	9.2	12	1.2	15.0	1.3
\$1,500-----	180	207	12.0	13.8	27	1.8	15.0	2.0
\$2,000-----	280	322	14.0	16.1	42	2.1	15.0	2.4
\$3,000-----	488	560	16.3	18.7	72	2.4	14.8	2.9
\$5,000-----	944	1,076	18.9	21.5	132	2.6	14.0	3.3
\$8,000-----	1,780	2,002	22.3	25.0	222	2.8	12.5	3.6
\$10,000-----	2,436	2,718	24.4	27.2	282	2.8	11.6	3.7
\$15,000-----	4,448	4,880	29.7	32.5	432	2.9	9.7	4.1
\$20,000-----	6,942	7,524	34.7	37.6	582	2.9	8.4	4.5
\$25,000-----	9,796	10,528	39.2	42.1	732	2.9	7.5	4.8
\$50,000-----	26,388	27,870	52.8	55.7	1,482	3.0	5.6	6.3
\$100,000-----	66,798	69,780	66.8	69.3	2,982	3.0	4.5	9.0
\$500,000-----	429,274	444,256	85.9	88.9	14,982	3.0	3.5	21.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$69	4.0	4.6	\$9	0.6	15.0	0.6
\$2,000-----	160	184	8.0	9.2	24	1.2	15.0	1.3
\$3,000-----	360	414	12.0	13.8	54	1.8	15.0	2.0
\$5,000-----	760	892	15.2	17.8	132	2.6	17.4	3.1
\$8,000-----	1,416	1,712	17.7	21.4	296	3.7	20.9	4.5
\$10,000-----	1,888	2,324	18.9	23.2	436	4.3	23.1	5.4
\$15,000-----	3,260	4,140	21.7	27.6	880	5.9	27.0	7.5
\$20,000-----	4,872	6,316	24.4	31.6	1,444	7.2	29.6	9.5
\$25,000-----	6,724	8,834	26.9	35.3	2,110	8.4	31.4	11.5
\$50,000-----	19,592	24,244	39.2	48.5	4,652	9.3	23.7	15.3
\$100,000-----	52,776	62,476	52.8	62.5	9,700	9.7	18.4	20.5
\$500,000-----	403,548	429,844	80.7	86.0	26,296	5.3	6.5	27.3
\$1,000,000-----	858,548	894,844	85.9	89.5	36,296	3.6	4.2	25.7

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$138	4.0	4.6	\$18	0.6	15.0	0.6
\$5,000-----	520	604	10.4	12.1	84	1.7	16.2	1.9
\$8,000-----	1,152	1,372	14.4	17.2	220	2.8	19.1	3.2
\$10,000-----	1,592	1,944	15.9	19.4	352	3.5	22.1	4.2
\$15,000-----	2,900	3,660	19.3	24.4	760	5.1	26.2	6.3
\$20,000-----	4,464	5,760	22.3	28.8	1,296	6.5	29.0	8.3
\$25,000-----	6,268	8,198	25.1	32.8	1,930	7.7	30.8	10.3
\$50,000-----	18,884	23,428	37.8	46.9	4,544	9.1	24.1	14.6
\$100,000-----	51,912	61,492	51.9	61.5	9,580	9.6	18.5	19.9
\$500,000-----	402,456	428,728	80.5	85.7	26,272	5.2	6.5	26.9
\$1,000,000-----	857,456	893,728	85.7	89.4	36,272	3.7	4.2	25.4

¹ Revenue Act of 1950 rates applicable to 1951 incomes.² Taking into account maximum effective rate limitation of 87 percent.³ Taking into account maximum effective rate limitation of 90 percent.

TABLE 16.—Comparison of individual income-tax liabilities under present law ¹ with an increase of 4 percentage points in each surtax bracket and an offset of approximately 50 percent of income-splitting benefit

SINGLE PERSON—NO DEPENDENTS

Net income before exemption	Amounts of tax		Effective rates		Increase over present law		Tax increase as percent of—	
	Present law	Proposed rates	Present law	Proposed rates	Amount of tax	Effective rates	Present law tax	Net income after present law tax
			Percent	Percent		Percentage points		
\$800-----	\$40	\$48	5.0	6.0	\$8	1.0	20.0	1.1
\$1,000-----	80	96	8.0	9.6	16	1.6	20.0	1.7
\$1,500-----	180	216	12.0	14.4	36	2.4	20.0	2.7
\$2,000-----	280	336	14.0	16.8	56	2.8	20.0	3.3
\$3,000-----	488	584	16.3	19.5	96	3.2	19.7	3.8
\$5,000-----	944	1,120	18.9	22.4	176	3.5	18.6	4.3
\$8,000-----	1,780	2,076	22.3	26.0	296	3.7	16.6	4.8
\$10,000-----	2,436	2,812	24.4	28.1	376	3.8	15.4	5.0
\$15,000-----	4,448	5,024	29.7	33.5	576	3.8	12.9	5.5
\$20,000-----	6,942	7,718	34.7	38.6	776	3.9	11.2	5.9
\$25,000-----	9,796	10,772	39.2	43.1	976	3.9	10.0	6.4
\$50,000-----	26,388	28,364	52.8	56.7	1,976	4.0	7.5	8.4
\$100,000-----	66,798	70,774	66.8	70.8	3,976	4.0	6.0	12.0
\$500,000-----	429,274	449,250	85.9	89.9	19,976	4.0	4.7	28.2
\$1,000,000-----	² 870,000	³ 900,000	87.0	90.0	30,000	3.0	3.4	23.1

MARRIED PERSON—NO DEPENDENTS

\$1,500-----	\$60	\$72	4.0	4.8	\$12	0.8	20.0	0.8
\$2,000-----	160	192	8.0	9.6	32	1.6	20.0	1.7
\$3,000-----	360	432	12.0	14.4	72	2.4	20.0	2.7
\$5,000-----	760	930	15.2	18.6	170	3.4	22.4	4.0
\$8,000-----	1,416	1,780	17.7	22.3	364	4.6	25.7	5.5
\$10,000-----	1,888	2,412	18.9	24.1	524	5.2	27.8	6.5
\$15,000-----	3,260	4,278	21.7	28.5	1,018	6.8	31.2	8.7
\$20,000-----	4,872	6,504	24.4	32.5	1,632	8.1	33.5	10.8
\$25,000-----	6,724	9,072	26.9	36.3	2,348	9.4	34.9	12.8
\$50,000-----	19,592	24,732	39.2	49.5	5,140	10.3	26.2	16.9
\$100,000-----	52,776	63,464	52.8	63.5	10,688	10.7	20.3	22.6
\$500,000-----	403,548	434,832	80.7	87.0	31,284	6.3	7.8	32.4
\$1,000,000-----	858,548	³ 900,000	85.9	90.0	41,452	4.1	4.8	29.3

MARRIED PERSON—2 DEPENDENTS

\$3,000-----	\$120	\$144	4.0	4.8	\$24	0.8	20.0	0.8
\$5,000-----	520	630	10.4	12.6	110	2.2	21.2	2.5
\$8,000-----	1,152	1,428	14.4	17.9	276	3.5	24.0	4.0
\$10,000-----	1,592	2,020	15.9	20.2	428	4.3	26.9	5.1
\$15,000-----	2,900	3,786	19.3	25.2	886	5.9	30.6	7.3
\$20,000-----	4,464	5,936	22.3	29.7	1,472	7.4	33.0	9.5
\$25,000-----	6,268	8,424	25.1	33.7	2,156	8.6	34.4	11.5
\$50,000-----	18,884	23,904	37.8	47.8	5,020	10.0	26.6	16.1
\$100,000-----	51,912	62,468	51.9	62.5	10,556	10.6	20.3	22.0
\$500,000-----	402,456	433,704	80.5	86.7	31,248	6.2	7.8	32.0
\$1,000,000-----	857,456	³ 900,000	85.7	90.0	42,544	4.3	5.0	29.8

¹ Revenue Act of 1950 rates applicable to 1951 incomes.
² Taking into account maximum effective rate limitation of 87 percent.
³ Taking into account maximum effective rate limitation of 90 percent.



